

## HS 9804.17.19 detail

|                     |                                                                                                                                                |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9804.17.19                                                                                                                                     |
| Description         | Động vật giáp xác, đã được hun khói. / - Đông lạnh: / - - Tôm shrimps và tôm prawn khác: / - - - Tôm sú (Penaeus monodon): / - - - - Loại khác |
| Unit                |                                                                                                                                                |
| Generated           | 01/11/2026 06:31:20                                                                                                                            |
| Data version        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                     |
| Verification status | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                     |
| Link                | <a href="https://vietnamtariff.com/hs-code/98041719/">https://vietnamtariff.com/hs-code/98041719/</a>                                          |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate    | Legal basis    | effective  | Source        |
|----------------------|--------------|---------|----------------|------------|---------------|
| Ordinary import duty | 40.5         | 40.5%   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K19061 |
| Preferential (MFN)   | 27           | 27%     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N19061 |
| VAT                  |              | No data |                |            |               |
| Excise tax           |              | No data |                |            |               |
| Environmental tax    |              | No data |                |            |               |
| Export duty          |              | No data |                |            |               |
| CPTPP export rate    |              | No data |                |            |               |
| EVFTA export rate    |              | No data |                |            |               |
| UKVFTA export rate   |              | No data |                |            |               |

### Special preferential (FTA) rates - 2026

| FTA     | Source value | Rate    | Data basis | Period | Proof of origin | Legal basis    | Status  |
|---------|--------------|---------|------------|--------|-----------------|----------------|---------|
| AANZFTA |              | No data | No data    |        | AANZ            | 121/2022/NĐ-CP | No data |
| ACFTA   |              | No data | No data    |        | E               | 118/2022/NĐ-CP | No data |

| FTA            | Source value | Rate    | Data basis | Period | Proof of origin                   | Legal basis    | Status  |
|----------------|--------------|---------|------------|--------|-----------------------------------|----------------|---------|
| AHKFTA         |              | No data | No data    |        | AHK                               | 123/2022/NĐ-CP | No data |
| AIFTA          |              | No data | No data    |        | AI                                | 122/2022/NĐ-CP | No data |
| AJCEP          |              | No data | No data    |        | AJ                                | 120/2022/NĐ-CP | No data |
| AKFTA          |              | No data | No data    |        | AK                                | 119/2022/NĐ-CP | No data |
| ATIGA          |              | No data | No data    |        | D                                 | 126/2022/NĐ-CP | No data |
| CPTPP          |              | No data | No data    |        | CPTPP                             | 115/2022/NĐ-CP | No data |
| EVFTA          |              | No data | No data    |        | EUR.1                             | 116/2022/NĐ-CP | No data |
| RCEP (Annex A) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex B) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex C) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex D) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex E) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex F) |              | No data | No data    |        | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| UKVFTA         |              | No data | No data    |        | EUR.1                             | 117/2022/NĐ-CP | No data |
| VCFTA          |              | No data | No data    |        | VC                                | 112/2022/NĐ-CP | No data |
| VJEPA          |              | No data | No data    |        | JV · Form VJ                      | 124/2022/NĐ-CP | No data |
| VKFTA          |              | No data | No data    |        | VK                                | 125/2022/NĐ-CP | No data |
| VN-CAM         |              | No data | No data    |        | S                                 | 56/2026/NĐ-CP  | No data |
| VN-EAEU        |              | No data | No data    |        | EAV                               | 113/2022/NĐ-CP | No data |
| VN-LAO         |              | No data | No data    |        | S                                 | 206/2025/NĐ-CP | No data |
| VNCU           |              | No data | No data    |        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | No data |
| VIFTA          |              | No data | No data    |        | Form VI (verify)                  | 131/2024/NĐ-CP | No data |

### Rate history / phase-down by year

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### Advisory & warnings

| Risk code | Level  | Risk name                                                  | Description                                                                                           | Related data                                                                                                                                                                          | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 9804.17 has 7 lines; 9804.17.19 is distinguished from its siblings by: Loại khác.          | 9804.17.11 Đã bỏ đầu; 9804.17.21 Đã bỏ đầu, còn đuôi; 9804.17.22 Đã bỏ đầu, bỏ đuôi; 9804.17.29 Loại khác; 9804.17.30 Tôm càng xanh (Macrobrachium rosenbergii); 9804.17.90 Loại khác | 31/2022/TT-BTC  | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Not verified – check required          |
| OR-001    | YELLOW | Country of origin not provided                             | FTA eligibility cannot be assessed without the country of origin.                                     |                                                                                                                                                                                       |                 | Enter the country of origin to compare preferential schedules.                                           | Not verified – check required          |
| TR-004    | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9804.17.19. This does NOT mean there is no risk.          |                                                                                                                                                                                       |                 | Check the MOIT Trade Remedies Authority database.                                                        | Not verified – check required          |
| DQ-001    | GREEN  | MFN rate present in the source                             | The MFN rate 27% for 9804.17.19 was checked against BT2026 (cell BT2026!N19061), basis 26/2023/NĐ-CP. |                                                                                                                                                                                       | 26/2023/NĐ-CP   | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Checked against the source tariff file |

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.